IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY THE TWENTY SEVENTH DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT
THE HON'BLE SRI JUSTICE J.CHELAMESWAR
and
THE HON'BLE SRI JUSTICE D. APPA RAO

W.P.No. 25687 of 2006

Between:-

M/s.Godavari Pre-stressed Pipes and Structurals
(P) Ltd., Hyderabad.

..Petitioner

And

1. The Commercial Tax Officer,
   Santhanagar Circle, Hyderabad
   and 3 others.

..Respondents

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ORDER (Per JC,J) :

This writ petition is filed with a prayer as follows:

> "To declare that the amendment made to the definition of sale as envisaged in section 2 (g) of the Central Sales Tax Act, 1956 by way of Finance Act of 2002 treating the transactions of deemed sales including the interstate works contract as reflected in or inserted to Article 366 of the Constitution of India by way of clause 29-A as prospective but not retrospective for the purpose of levy of central sales tax on interstate works contract and consequently to declare the assessment and levy of central sales tax for the assessment year 2001-02 passed by the second respondent herein namely the Commercial Tax Officer, Sanathnagar Circle, Hyderabad, on 06-10-2004 as illegal, arbitrary, unfair, improper, without authority of law and without jurisdiction and unconstitutional or alternately to declare the levy of central sales tax on the dispatch of semi finished to Tamilnadu on stock transfer basis for us in works contract transactions, by the state of Andhra Pradesh as well as the state of Tamilnadu one as interstate transaction and another as intrastate sale transaction as illegal, arbitrary, unconstitutional, without authority of law, without jurisdiction being ultravires section 6 A of the CST Act, 1956 and consequently direct the state of Tamilnadu to refund the tax levied on the self same transaction of works contract in the event of upholding the assessment and levy of tax on the very same transactions of the works contract as interstate transaction for the purpose of levy of central sales tax."

2. In substance, the writ petitioner is challenging the assessment order dated 06-10-2004 made under the Central Sales Tax Act after lapse of more than two years. On this ground alone, the writ petition is liable to be rejected as hit by latches. We do not propose to examine the merits of the Writ Petition.

3. Accordingly, the Writ Petition is dismissed at the

admission stage. No costs.

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J.CHELAMESWAR,J

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December 27, 2006 **D.APPA RAO,J**

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